

STATE OF HAWAII - DEPARTMENT OF TAXATION  
MONTHLY RETURN OF LIQUID FUEL TAX (STATE AND COUNTY)  
AND ENVIRONMENTAL RESPONSE TAX ON FUEL SOLD  
FOR USE IN OR USED FOR CERTAIN WATER CRAFT  
(Chapter 243, HRS)

IF APPLICABLE, CHECK BOX: ☐ INITIAL RETURN ☐ AMENDED RETURN ☐ FINAL RETURN

Please Print or Type	Name	Permit Number	<b>NOTE:</b> This return with payment must be submitted to the Department of Taxation on or before the last day of the month following the close of the filing period.
	Address	FEIN Number	
	City, State, ZIP code	Period Covered	

**PART I - COMPUTATION OF FUEL AND ENVIRONMENTAL RESPONSE TAX**

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Includes Kahoolawe, Lanai and Molokai)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI (Includes Niihau)	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Diesel Oil Gallons					
2. Tax Rate	1¢	1¢	1¢	1¢	
3. Total tax for Diesel Oil					
4. Gasoline:					
a. Premium Gallons					
b. Regular Gallons					
c. Unleaded Gallons					
d. Others (specify):					
Gallons					
Gallons					
5. Total (4a through 4d)					
6. Tax Rate	32.5¢ <sup>b</sup>	29¢/34¢ <sup>a</sup>	24.8¢	29¢	
7. Total tax for Gasoline					
8. Grand Total—Gallons Add Lines 1 and 5					
9. Tax—Add lines 3 and 7					
<b>ENVIRONMENTAL RESPONSE TAX</b>					
10. Petroleum Products (Number of barrels)					
11. Tax Rate					5¢
12. Environmental Response Tax					
13. <b>TOTAL TAXES DUE</b> (Add lines 9 and 12)					

Complete Part II on the reverse side

<sup>a</sup> Effective July 1, 2003, pursuant to Maui County Resolution No. 03-65.

<sup>b</sup> Pursuant to City and County of Honolulu Resolution No. 02-55.

Report on Hawaii Form M-20A liquid fuel sold or used in vessels and other water craft operated overseas transportation beyond the State and ocean-going tugs and dredges.

**DECLARATION**

I declare, under the penalties set forth in section 231-36, HRS, that this is a true, correct, and complete return, prepared in accordance with the provisions of chapter 243, HRS, the Fuel Tax Law, and chapter 18-243, HAR.

SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

**MAILING ADDRESS**

Hawaii Department of Taxation  
P. O. Box 259  
Honolulu, Hawaii 96809-0259  
Telephone: 808-587-4242  
Toll-Free 1-800-222-3229

**Alternative Fuel Definition:** "Alternative fuel" means methanol, denatured ethanol, and other alcohols; mixtures containing 85 percent or more by volume of methanol, denatured ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen; coal-derived liquid fuels; biodiesel; mixtures containing 20 percent or more by volume of biodiesel with diesel or other fuels; fuels (other than alcohol) derived from biological materials; and any other fuel that is substantially not a petroleum product and that the governor determines would yield a substantial energy security benefits or substantial environmental benefits. Effective for taxable years beginning after December 31, 2001. (Act 143, SLH 2001)

**PART II — SUMMARY OF SALES**

<b>Diesel Oil (Gallons)</b>	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Includes Kahoolawe, Lanai and Molokai)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI (Includes Niihau)	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Deduction for retail sales from Form M-2					
3. Taxable sales (Line 1 minus line 2)					

Note: Taxable sales (line 3) should be the same amount entered in Part I, line 1.

<b>Gasoline (Gallons)</b>	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Includes Kahoolawe, Lanai and Molokai)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI (Includes Niihau)	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Deduction for retail sales from Form M-2					
3. Taxable sales (Line 1 minus line 2)					

Note: Taxable sales (line 3) should be the same amount entered in Part I, line 5.

<b>Alternative Fuel (Gallons)</b>	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Includes Kahoolawe, Lanai and Molokai)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI (Includes Niihau)	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					

Note: Total sales (line 1) is not taxable pursuant to section 243-4(c)(3), HRS.